the date any part of said fund shall be unclaimed, then that not claimed shall become the property of said Mayor and Council of Salisbury, and shall be transferred to the general money account of the city and used for any city purpose.

And be it enacted, That every deed given by the collector for land sold under this Act for taxes shall contain a statement of the name of the owner of said land, and when recorded shall be indexed under the name of the grantor, grantees and the said owner or owners. The owner of any land so sold may redeem the same at any time within one year of the date of ratification of said sale by paying to said purchaser or to the clerk of the Circuit Court for use of said purchaser the amount of the purchase money paid for said land, together with the costs and expenses incurred by him in the ratification of sale and of deed and record, with fifteen per cent. interest per annum on purchase money from day of sale, whereupon the said purchaser shall reconvey said land to said owner, said land to be free of all liens or claims, except such as were against it before said tax sale. In case said purchaser or purchasers shall refuse or neglect to execute such deed or for any other cause fail to do so, the Circuit Court for Wicomico county on a petition filed by said owner in the matter of the collector's report of sale under oath, setting out the facts of the sale of the property and the payment of the money, penalties and charges, as herein required, or the tender and refusal thereof, may pass an order to be served on said purchaser, or if he can not be found to be published as directed by the court commanding said purchaser to be and appear in said court on some certain day to be named therein, and show cause, if any he have, why he should not reconvey said property, and if no cause is shown as required the court shall pass a decree ordering that said property be reconveyed to the said owner and appointing a trustee to convey same to him in the same manner and as fully as said purchaser would do. The cost of such petition and of the pro-·ceedings thereunder, including reasonable fee to his solicitor in case it is granted, shall be paid by said purchaser, and shall be ordered done so by the court. If said purchaser shall fail to pay costs and charges for the period of thirty days after decree, he may be adjudged guilty of contempt of court, and shall be confined in the county jail until he purges himself therefrom. In all cases of a sale of property for taxes the Mayor and Council of Salisbury or the collector for them may buy same at a sum not to exceed the amount due for the taxes, penalties and costs and expense of sale.

156. And be it enacted, That the said clerk, treasurer and collector shall make an itemized statement at the first regular